

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

**BOARD OF ACCOUNTANCY**

233 Richmond Street  
Providence, Rhode Island 02903

**APPLICATION FOR A RECIPROCAL CPA CERTIFICATE**

Date: \_\_\_\_\_

To the Rhode Island Board of Accountancy:

I hereby make application to be examined by the Rhode Island Board of Accountancy for a certificate entitling me to practice, be known and styled as a Certified Public Accountant in the State of Rhode Island under the Rules adopted by the Board of Accountancy and in conformity with Chapter 5-3 of the GENERAL LAWS.

I have read the above-mentioned General Laws and Rules of the Board.

I understand the issuance of a reciprocal certificate as herein applied for is within the discretion of the State Board of Accountancy.

I tender herewith fee of \$100.00, as required by the Statutes, (check, postal service money order or express money order, payable to General Treasurer, State of Rhode Island) and submit the following facts, which I believe, establish my qualifications under the Laws and Rules of the Board.

1. Full Name: \_\_\_\_\_ E-mail: \_\_\_\_\_
2. Date and place of birth: \_\_\_\_\_
3. Citizen of the United States by Birth? \_\_\_\_\_
4. Residence Address: \_\_\_\_\_
5. Residence for past 3 years \_\_\_\_\_
6. Education:

University or College attended or special courses taken	Location	Period of Attendance	Date of Graduation	Degree

Applicant must file record or evidence of completed study resulting in a Baccalaureate degree from an accredited college or university (see educational requirements to sit at [www.dbr.state.ri.us](http://www.dbr.state.ri.us)). A copy of college diploma and an official transcript (with seal) of grades received are required to be attached. If you have an M.B.A., an M.S. in Accounting or a Masters in related curricula, a copy of the transcript and diploma should also be attached.

Applications lacking educational evidence or other information requested will not be accepted.

Please submit your data all together rather than have information submitted to the Board separately. A 2" x 2" picture taken within one year is also required.

The Board will also require verification of your grades on the Uniform CPA Examination from the State Board location of where you successfully completed the exam.

In addition to the above, proof of passage of an open book AICPA Ethics Examination must be submitted with this application. If you have not taken this examination, you will find information enclosed.

7. Number years of full-time practice in public accounting \_\_\_\_\_
8. Location in Rhode Island for the regular transaction of business as a public accountant \_\_\_\_\_

9. Business experience since leaving school (state nature of work, name of employer, and periods of service, month and year). Do not include Public Accounting experience, which is covered in item No. 10.

Rank or Nature of Work	From	To	Employer	Employer's Address

10. Practical experience in Public Accounting (state rank or nature of work: name of employer, if employer is a CPA. or Public Accountant; period of service, month, day and year). Attach endorsements from previous three employers. Applicants practicing As Public Accountants on their own account must submit letters from not less than 3 clients describing the nature of , and period covered by, the services rendered.

Rank or Nature of Work	From	To	Employer	CPA or PA	Employer's Address

11. I am the holder of an unrevoked and unsuspended authority to practice as a Public Accountant, No. \_\_\_\_\_  
 Issued to me by the \_\_\_\_\_ Board of Accountancy, dated \_\_\_\_\_

Picture  
2" x 2"  
Taken  
Within  
One  
Year

12. Personal references. Submit the names of three reputable citizens who have known you for more than three years and who are not related to you. Attach individual letters from each reference attesting to your moral character and general reputation in the community.
13. Have you ever been convicted of a felony or misdemeanor or declared by any court of competent jurisdiction to have committed fraud? Answer in your own handwriting. \_\_\_\_\_

If yes, explain \_\_\_\_\_

I hereby certify that I am a person of good moral character and that I have never been convicted by any court of any crime involving moral turpitude; that I have made each and all of the statements in this application voluntarily and as a means of placing my qualifications before the Board.

Date: \_\_\_\_\_ Signature of applicant \_\_\_\_\_

Mailing Address \_\_\_\_\_

STATE OF RHODE ISLAND )  
 )  
 ) ss.  
COUNTY OF )

On this \_\_\_\_\_ day of \_\_\_\_\_, in the year \_\_\_\_\_ before me personally  
appeared \_\_\_\_\_

well known to me, and who signed the above application, and who being duly sworn, declared that the statements therein made were true and correct to the best of his/her knowledge and belief.

Notary Public

(notary seal)

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

**BOARD OF ACCOUNTANCY**

233 Richmond Street  
Providence, Rhode Island 02903

Dear Permit Holder:

The Regulations of the Rhode Island Board of Accountancy for the Fulfillment of the Public Accounting Experience Requirement mandate that all applicants for the Certificate of Certified Public Accountant submit evidence of public accounting experience, as set for in the Regulations. Please log on to [www.dbr.state.ri.us](http://www.dbr.state.ri.us) and scroll to Board of Accountancy for current regulations.

An applicant has requested that you verify his/her employment experience. Please review the regulations at the above web site, and complete the enclosed form, which should be returned directly to the Rhode Island Board of Accountancy, at the above address.

Please note that the Board may request verification of the applicant's experience (Regulations 2.3.2 and 2.3.4). Also, an employer who refuses to submit verification of experience may be required to submit an explanation to the Board stating reasons for the refusal (Regulation 2.3.1).

Thank you for your anticipated cooperation.

Very truly yours,

RHODE ISLAND BOARD OF ACCOUNTANCY

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BOARD OF ACCOUNTANCY  
233 Richmond Street  
Providence, Rhode Island 02903

EXPERIENCE VERIFICATION

APPLICANT INFORMATION: (PLEASE TYPE OR PRINT)

NAME: \_\_\_\_\_

RESIDENCE ADDRESS: \_\_\_\_\_

\_\_\_\_\_ Tel. No. \_\_\_\_\_

E-mail \_\_\_\_\_

CURRENT EMPLOYER & ADDRESS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Tel. No. \_\_\_\_\_

-----  
EMPLOYER INFORMATION: (PLEASE TYPE OR PRINT)

NAME OF FIRM OR PERMIT HOLDER: \_\_\_\_\_

PERMIT NUMBER: \_\_\_\_\_ EXPIRATION DATE OF PERMIT: \_\_\_\_\_

BUSINESS ADDRESS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Tel. No. \_\_\_\_\_

INCLUSIVE DATES OF APPLICANT'S EMPLOYMENT: FROM \_\_\_\_\_ TO \_\_\_\_\_

INDICATE FULL OR PART-TIME EMPLOYEE \_\_\_\_\_

SEE BELOW

1. WITH RESPECT TO THE TYPES OF EXPERIENCE, PLEASE DESCRIBE THE NATURE AND DUTIES OF THE APPLICANT'S EMPLOYMENT, REFERENCING THE REGULATIONS OF THE RHODE BOARD OF ACCOUNTANCY FOR THE FULFILLMENT OF THE PUBLIC ACCOUNTING EXPERIENCE REQUIREMENT. THIS INFORMATION CAN BE FOUND AT [WWW.DBR.STATE.RI.US](http://WWW.DBR.STATE.RI.US)

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

2. TOTAL HOURS OF EXPERIENCE \_\_\_\_\_

***I HEREBY VERIFY THAT THIS APPLICANT HAS COMPLIED WITH THE REGULATIONS FOR THE FULFILLMENT OF THE PUBLIC ACCOUNTING EXPERIENCE REQUIREMENT, ARTICLE 11 2.1.1, AT THE ABOVE REFERENCED WEB SITE, AND HAS GAINED A MINIMUM OF ONE-YEAR EXPERIENCE AND A MINIMUM OF 1,820 HOURS.***

\_\_\_\_\_  
SIGNATURE OF CPA

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PLEASE PRINT NAME

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
RHODE ISLAND BOARD OF ACCOUNTANCY  
233 Richmond Street  
Providence, RI 02903

APPLICATION FOR TRANSFER OF EXAMINATION GRADES

Applicant's name: \_\_\_\_\_

E-mail: \_\_\_\_\_

To the State Board of Public Accountancy:

I hereby make application for the transfer of credit for subjects passed in the Uniform CPA Examination taken in \_\_\_\_\_  
Name of State

\_\_\_\_\_  
Signature

Date of Birth: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

-----  
This certification must be executed and returned directly to the Rhode Island Board of Accountancy by the properly authorized officer of the State Board of Accountancy of the State in which the subjects of the examination were completed.

STATE \_\_\_\_\_

This is to certify that \_\_\_\_\_ sat \_\_\_\_\_ times for the certified public accountant examination(s) in the State of \_\_\_\_\_. The grades were as follows: (as reported by the AICPA, or, if not, indicated by asterisk and explained below)

DATE	I.D. NO.	AUDITING	LAW	THEORY	PRACTICE

Please indicate if this individual is currently licensed    Yes    No

Expiration date of license \_\_\_\_\_

Signature of Authorized Individual/Title: \_\_\_\_\_

STATE  
SEAL

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS**

**BOARD OF ACCOUNTANCY**  
233 Richmond Street  
Providence, Rhode Island 02903

Dear Applicant:

Below you will find an order form for the Professional Ethics Manual. In addition to the experience requirements, the successful passage of the Ethics Exam is a requirement in order to be considered for certification by the Rhode Island Board of Accountancy. This is an open book exam and may be taken at home. Please follow instructions on the order form and retain the information until you receive your manual.

Also, below you will find the application for issuance of a certificate of certified public accountant. In addition, you will find the form to be submitted to the Board of Accountancy for verification of your employment experience and a cover letter to be provided to your employer. Please log on to [www.dbr.state.ri.us](http://www.dbr.state.ri.us) at the Rhode Island Board of Accountancy for the Fulfillment of the Public Accounting Experience Requirement. \*

Please complete the application form and return it to this office. Also, please complete the top section of the Experience Verification form, present it to your employer with the cover letter and copy of the Regulations and request that it be completed and returned directly to the Board.

Your application for a certificate will be considered upon receipt of the following:

- (1) the completed application form
- (2) the verification of your experience by your employer
- (3) verification by the Board of your successful completion of the Ethics examination

Very truly yours,

**RHODE ISLAND BOARD OF ACCOUNTANCY**

\*You may make as many copies of the forms, letters and Regulations as are needed.



**APPLICATION FOR CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT**

**PLEASE TYPE OR PRINT THE FOLLOWING INFORMATION:**

Name of Applicant \_\_\_\_\_  
(As you would like it to appear on your certificate)

Residence Address \_\_\_\_\_ Tel. No. \_\_\_\_\_

Business Name \_\_\_\_\_ Tel. No. \_\_\_\_\_

Business Address \_\_\_\_\_ E-mail \_\_\_\_\_

Mailing Preference (check one)                      residence ☐                      business ☐

**Applicant's Statement**

***I hereby certify that I have met all of the requirements for the issuance of a certificate of certified public accountant as set forth in Rhode Island General Laws, Section 5-3-5 (a) (1)-(6).***

I hereby attest that the experience gained by me in accordance with the requirements of Section 5-3-5 (a) (5) was obtained solely within the activities generally performed by a holder of a permit to practice public accounting.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**FOR OFFICE USE ONLY**

PICTURE \_\_\_\_\_ BACHELOR'S TRANSCRIPT \_\_\_\_\_ MASTER'S TRANSCRIPT \_\_\_\_\_

DEGREE: BACCALAUREATE \_\_\_\_\_ SCHOOL \_\_\_\_\_ DATE \_\_\_\_\_

MASTER'S \_\_\_\_\_ SCHOOL \_\_\_\_\_ DATE \_\_\_\_\_

UNIFORM CPA EXAMINATION (ALL DATES APPLICANT SAT)

MAY (Year)	PASSED 0 or Part(s)	NOVEMBER (Year)	PASSED 0 or Part(s)

EXPERIENCE VERIFICATION \_\_\_\_\_ ETHICS EXAMINATION GRADE \_\_\_\_\_

LETTER OF NOTICATION OF CERTIFICATION APPROVAL BY BOARD, PERMIT CARD, CPE RULES AND RENEWAL APPLICATION (WHERE NECESSARY) \_\_\_\_\_

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
BOARD OF ACCOUNTANCY  
233 Richmond Street  
Providence, Rhode Island 02903

**TO ORDER THE AICPA PROFESSIONAL ETHICS MANUAL**

Visit AICPA online at [www.aicpa.org](http://www.aicpa.org)  
Or call 1-888-777-7077  
Monday through Friday, 8:30 a.m. – 7:00 p.m.

**IMPORTANT NOTICE TO ALL RHODE ISLAND CANDIDATES**

**Please retain these instructions for your reference**

Upon receipt of your AICPA Ethics Manual, please note instructions for **Block N** –  
located on the back of your answer sheet

**Block N** is to be completed by examinees taking Professional Ethics for  
**Initial or reciprocal certification**

**If Block N is not completed, you may be notified of successful completion of the  
Ethics Exam, however, please be advised that a grade of 90% is required in order  
to be considered for certification by the Rhode Island Board of Accountancy**



### Cumulative CPE Reporting

It is the responsibility of each licensee to maintain CPE records as referenced in the regulations

Year	Code 1	Code 2	Code 3	Code 4	Total	A & A	Ethics*
2003							
2004							
2005							
Totals							

**PLEASE PRINT AND SIGN NAME:** \_\_\_\_\_ / \_\_\_\_\_

**ALL CPE MUST BE LISTED ON THIS APPLICATION WITH CODING AND TOTALS**

**THE BOARD WILL NOT ACCEPT ATTACHED SPREADSHEETS**

Program Attendance Record - Copies of this page may be added if necessary

School, firm or organization conducting program	Title of program and <u>description</u> of content If necessary use separate sheet to give description	CPE Code	Dates Attended	Total Hours	A & A Hours	Ethics *

**TOTALS:** \_\_\_\_\_ / \_\_\_\_\_

- CPE Codes:**
1. Formal self-study/correspondence courses - limit of **80** hours over **3** years – copies of certificates for self-study courses reported must be submitted with this license application. Credit will be given for **interactive and/or QAS hours only**
  2. Formal teaching as instructor or speaker and publication of professional books or articles - limit of **60** hours over **3** years for each
  3. Courses devoted to practice development and management skills – limit of **24** hours over **3** years
  4. Other CPE

**A & A:** Accounting and Auditing - minimum of **24** hours over **3** years (**not** a separate code-must be extracted from **codes 1-4**)

**\*Ethics:** beginning January 1, 2005, a mandatory minimum of **2** hours each year will be required.

**All subject matter in all codes is conditional on limitations in Practice Development and Management Skills**